1993 – Volume 9

CONTENTS INDEX

Foreword	May,	No. 2, p. 69
The Accounting and Organisational Consequences of Privatisation and Regulation by Irvine Lapsley		
Accounting, Controls, Change and the Perceptions of Managers: A Longitudinal Study of Ward Units in a Teaching Hospital by Derek E. Purdy	February,	No. 1, p. 45
Accounting Information and Public Utility Regulation: The Case of a Privatised Telecommunication Corporation in Japan by Kiyoshi Yamamoto	May,	No. 2, p. 115
Accounting Theory and Compliance to Accuonting Regulations: The Case of Hospitals by Marc Jegers and Chris Houtman	November,	No. 4, p. 267
Australian Public Business Enterprises: Analysis of Changing Accounting, Auditing and Accountability Regimes by James Guthrie	May,	No. 2, p. 101
Credible Organizations: Self-Regulation v. External Standard-Setting in Islamic Banks and British Charities by Trevor Gambling, Rowan Jones and Rifaat Ahmed Abdel Karim	August,	No. 3, p. 195
Economic Incentives and Accounting Choice Strategy by Nonprofit Hospitals by Walter A. Robbins, Richard Turpin and Paul Polinski	August,	No. 3, p. 159
External Annual Reporting by an Australian University: Changing Patterns by John Cameron and James Guthrie	February,	No. 1, p. 1
Finance and Control in Privatisation by Management Buy-out by Mike Wright, Steve Thompson and Ken Robbie	May,	No. 2, p. 75
Governmental Accounting in Germany: State and Need for Reform by Klaus Lüder	November,	No. 4, p. 225
Harmonization of Financial Reporting by Governments in Canada by Z. Jun Lin	February,	No. 1, p. 17
Improving Government Financial Reporting in Canada: An Evaluation of Compliance with the PSAAC's Accounting and Reporting Standards for Government by Z. Jun Lin, George C. Baxter and George J. Murphy	November,	No. 4, p. 235

Linking Costs with Quality in Health and Social Care: New Challenges for Management Accounting by Sue Llewellyn — August, No. 3, p. 177

Performance Measurement and Accountability in Canadian Universities: Making a Start in the Area of Teaching by James Cutt, Lane Trotter and Calvin E. Lee — November, No. 4, p. 255

Rationality, Politics and Healthcare Costing by K. Bates and T.J. Brignall — February, No. 1, p. 27

Reporting Changes in the Electricity Supply Industry and Privatisation by Lydia Thomson — May, No. 2, p. 131

Ward Sisters and Financial Management Accounting by Derek E. Purdy — November, No. 4, p. 279

Water Privatisation and the First Periodic Review by Peter Vass — August, No. 3, p. 209

AUTHOR INDEX

Bates, K. and T.J. Brignall
Rationality, Politics and Healthcare Costing
February, No. 1, p. 27

Cameron, J. and J. Guthrie
External Annual Reporting by an Australian University: Changing Patterns
February, No. 1, p. 1

Cutt, J., L. Trotter and C.E. Lee
Performance Measurement and Accountability in Canadian Universities: Making a Start in the Area of Teaching
November, No. 4, p. 255

Gambling, T., R. Jones and R.A.A. Karim
Credible Organizations: Self-Regulation v. External Standard-Setting in Islamic Banks and British Charities
August, No. 3, p. 195

Guthrie, J.
Australian Public Business Enterprises: Analysis of Changing Accounting, Auditing and Accountability Regimes
May, No. 2, p. 101

Jegers, M. and C. Houtman
Accounting Theory and Compliance to Accounting Regulations: The Case of Hospitals
November, No. 4, p. 267

Lapsley, I.
Foreword
The Accounting and Organisational Consequences of Privatisation and Regulation
May, No. 2, p. 69

Lin, Z.J.
Harmonization of Financial Reporting by Governments in Canada
February, No. 1, p. 17

Lin, Z.J., G.C. Baxter and G.J. Murphy
Improving Government Financial Reporting in Canada: An Evaluation of Compliance with the PSAAC's Accounting and Reporting Standards for Government
November, No. 4, p. 235

Llewellyn, S.
Linking Costs with Quality in Health and Social Care: New Challenges for Management Accounting
August, No. 3, p. 177

Lüder, K.
Governmental Accounting in Germany: State and Need for Reform
November, No. 4, p. 225

Purdy, D.E.
Accounting, Controls, Change and the Perceptions of Managers: A Longitudinal Study of Ward Units in a Teaching Hospital
February, No. 1, p. 45

Purdy, D.E.
Ward Sisters and Financial Management Accounting — November, No. 4, p. 279

Robbins, W.A., R. Turpin and P. Polinski
Economic Incentives and Accounting Choice Strategy by Nonprofit Hospitals — August, No. 3, p. 159

Thomson, L.
Reporting Changes in the Electricity Supply Industry and Privatisation — May, No. 2, p. 131

Vass, P.
Water Privatisation and the First Periodic Review — August, No. 3, p. 209

Wright, M., S. Thompson and K. Robbie
Finance and Control in Privatisation by Management Buy-out — May, No. 2, p. 75

Yamamoto, K.
Accounting Information and Public Utility Regulation: The Case of a Privatised Telecommunication Corporation in Japan — May, No. 2, p. 115